



Form M-990T Unrelated Business Income Tax Return

2006
Massachusetts
Department of
Revenue

For calendar year 2006 or taxable year beginning		2006 and ending	
Name of company		Federal Identification number	
Mailing address	City/Town	State	Zip
Name of treasurer			

Excise Calculation

Use whole dollar method

1	Unrelated business taxable income (from U.S. Form 990T, total of lines 31 and 34)	▶ 1	
2	Foreign, state or local income, franchise, excise or capital stock taxes deducted from U.S. net income	▶ 2	
3	Section 168(k) "bonus" depreciation adjustment	▶ 3	
4	Section 31I and 31K intangible expense add back adjustment	▶ 4	
5	Section 31J and 31K interest expense add back adjustment	▶ 5	
6	Federal production activity add back adjustment	▶ 6	
7	Other adjustments, including research and development expenses (enclose explanation)	▶ 7	
8	Income subject to apportionment. Add lines 1 through 7	8	
9	Income apportionment percentage (from Schedule F, line 5 or 1.0, whichever applies)	▶ 9	
10	Multiply line 8 by line 9	10	
11	Income not subject to apportionment	▶ 11	
12	Add lines 10 and 11	12	
13	Certified Massachusetts solar or wind power deduction	▶ 13	
14	Taxable income. Subtract line 13 from line 12	14	
15	Multiply line 14 by .095	15	
16	Credit recapture (enclose Schedule H-2)	▶ 16	
17	Excise due before credits. Add lines 15 and 16	17	

Credits. Any credit being claimed must be determined with respect to the unrelated business activity being reported on this return.

18	Economic Opportunity Area Credit (from Schedule H, line 26b)	▶ 18	
19	Investment Tax Credit (enclose Schedule H)	▶ 19	
20	Vanpool Credit (From Schedule H, line 11b)	▶ 20	
21	Credit carryover (from Schedule H)	▶ 21	
22	Research Credit (from Schedule RC, line 26; or RC-A, line 30)	▶ 22	
23	Harbor Maintenance Tax Credit (from Schedule HM, line 20)	▶ 23	
24	Full Employment Credit (from Schedule FEC, line 27)	▶ 24	
25	Brownfields Credit. Certificate number ▶ _____	▶ 25	
26	Low-Income Housing Credit (enclose documentation)	▶ 26	
27	Historic Rehabilitation Credit (enclose documentation)	▶ 27	
28	Home Energy Efficiency Credit (enclose Schedule HEEC)	▶ 28	
29	Solar Heat Credit (enclose documentation)	▶ 29	
30	Film Incentive Credit. Certificate number ▶ _____	▶ 30	
31	Medical Device Credit. Certificate number ▶ _____	▶ 31	
32	Total credits. Add lines 18 through 31	▶ 32	

Under the penalties of perjury, I declare that to the best of my knowledge and belief, this return and enclosures are true, correct and complete.

Signature of appropriate corporate officer (see instructions)	Social Security number	Telephone number	Date
Signature of paid preparer	Employer Identification number	Address	Date

If you are signing as an authorized delegate of the appropriate corporate officer, check here and enclose Massachusetts Form M-2848, Power of Attorney. The Privacy Act Notice is available upon request. Mail to: **Massachusetts Department of Revenue, PO Box 7067, Boston, MA 02204.**

Excise After Credits

33 Excise due before voluntary contribution. Subtract line 32 from line 17. Not less than "0"	33	
34 Voluntary contribution for endangered wildlife conservation	▶ 34	
35 Total excise plus voluntary contribution. Add lines 33 and 34	▶ 35	

Payments

36 2006 Massachusetts estimated tax payments	▶ 36	
37 Payments made with extension	▶ 37	
38 Total payments. Add lines 36 and 37	38	

Refund or Balance Due

39 Amount overpaid. Subtract line 35 from line 38	39	
40 Amount overpaid to be credited to 2007 estimated tax	▶ 40	
41 Amount overpaid to be refunded. Subtract line 40 from line 39	▶ 41	
42 Balance due. Subtract line 38 from line 35	42	
43 M-2220 penalty ▶ \$ _____; Other penalties ▶ \$ _____ Total penalty	43	
44 Interest on unpaid balance	▶ 44	
45 Total payment due at time of filing	▶ 45	